



बिहार गजट

असाधारण अंक

बिहार सरकार द्वारा प्रकाशित

7 आश्विन 1932 (श0)
(सं0 पटना 687) पटना, बुधवार, 29 सितम्बर 2010

पंचायती राज विभाग

अधिसूचना

5 जुलाई 2010

सं0 5प/वि0-1-08/2009/पं0रा0/4868—बिहार पंचायत राज अधिनियम, 2006 की धारा-30, 58 एवं 85 के तहत राज्य के ग्राम पंचायतों, पंचायत समितियों एवं जिला परिषदों द्वारा भारत के नियंत्रक एवं महालेखापरीक्षक तथा पंचायती राज मंत्रालय, भारत सरकार द्वारा निर्धारित संलग्न मॉडल एकाउंटिंग सिस्टम प्रपत्र में 1 अप्रैल 2010 से लेखा संधारण किया जायेगा।

बिहार-राज्यपाल के आदेश से,

(ह0) अस्पष्ट,

सरकार के सचिव।

ACCOUNTING STRUCTURE (FORMATS, GUIDELINES AND LIST OF CODES) FOR PANCHAYATI RAJ INSTITUTIONS, COMPTROLLER AND AUDITOR GENERAL OF INDIA AND MINISTRY OF PANCHAYATI RAJ, GOVERNMENT OF INDIA

PANCHAYATI RAJ INSTITUTIONS

GUIDELINES FOR PREPARATION OF RECEIPTS & PAYMENT ACCOUNTS

Introduction

Based on the recommendations of the Eleventh Finance Commission, for exercising proper control and securing better accountability, the formats for the preparation of budget & accounts and database on finances of PRIs were prescribed by C&AG in 2002. These formats were further simplified in 2007 for easy adoption at grass root level. The Technical Committee on Budget and Accounting Standards for PRIs in the meeting held on 4th August 2008 co-chaired by Secretary, Ministry of Panchayati Raj, Govt. of India and Deputy Comptroller and Auditor General (LB), considered the need for developing simple but robust format of accounts and constituted a Sub-Committee co-chaired by Director General (LB) and Principal Secretary, Panchayati Raj Department, Govt. of Gujarat, for the purpose. The sub-committee included the members from Ministry of Panchayati Raj, Govt. of India, Planning Commission, Ministry of Finance, Representative from Govt. of West Bengal, Uttar Pradesh, Andhra Pradesh and representatives from Controller General of Accounts (CGA) and National Informatics Centre (NIC). Director (LB) was the member secretary of the Sub-Committee. The mandate of the Technical committee to the sub-committee *inter alia* include to prescribe simple but robust accounting system for PRIs, comprehensible to the elected representatives and functionaries of PRIs and facilitates generation of financial reports through Information and Communication Technology.

The Sub-Committee in the meeting held on 5th December 2008, entrusted the preparation of Simplified Accounting System to the Member Secretary of the Sub Committee and desired that the draft format of accounts be circulated among members of the sub-committee, for suggestion. The simplified accounting formats for PRIs have been prepared and circulated among the members of the Sub-Committee by 5th January 2009 and the committee in the meeting held on 15th January 2009 approved the Draft Simplified Format Accounts for PRIs. The Technical Committee on Budget and Accounting Standards for PRIs in the meeting held on 29th January 2009 approved the Simplified format of accounts for PRIs.

2. Salient features of the simplified format of accounts

The first four-digit classification in the simplified system is the major head represent function enumerated in the 11th Schedule of the Constitution. The second three-digit classification is the minor head represent the programme/unit of expenditure. However under few major Heads (2851, 2406, 2403, 2211, 2205 and 2202) the minor head represents the function due to clubbing of function enumerated in the Eleventh Schedule of the Constitution. The third tier two-digit (00 to 99) is the object head which represent the object item of expenditure.

Two-digit standardized object head has been recommended for most commonly used items of expenditure as detailed in para 7.A. PRIs may open separate object head as per requirements under each minor head. Similarly, object head under receipts head may be opened as per requirement. Wherever required the minor head '800-Other Receipts' may be opened under the receipts head and '800-Other Expenditure' under expenditure head. For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering the number of state schemes and diversity among the states, two-digit Alpha-numeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated for accounting the scheme requirements as per guidelines. Details are given at para 7.B.

For assigned revenue from State/Central Govt. minor head '901-Share of net proceeds assigned to Panchayats' has been opened under relevant receipts Major Heads.

The Accounts have to be kept in two parts, Part I to record transactions of all receipts and expenditure relating to Panchayat Fund and Part II to record transactions relating to provident funds, loans, deposits and advances etc, with close to balances.

3. Functions as per Eleventh Schedule and corresponding Major Head

All the 29 functions listed in the Eleventh Schedule of the Constitution are classified under 23 major heads. Besides, Major Head '2049- Interest Payments', '2071- Pension and Other Retirement Benefits' and '2515- Panchayati Raj Programmes' along With relevant receipts and capital Major Heads were opened to facilitate the PRIs to account their activities. Details of Functions and corresponding Major Heads are as follows :

Sl. No.	Functions listed in the XIth Schedule of the Constitution	Nomenclature of the Revised Major Head	Corresponding Major Heads		
			Receipts	Revenue Expenditure	Capital Expenditure
1	Agriculture, including Agricultural Extension	Agriculture, including Agricultural Extension	0435	2435	4435
2	Land Improvement, Implementation of Land Reforms, Land Consolidation and Soil Conservation	Soil and Water Conservation	-	2402	4402
3	Minor Irrigation, Water Management and Watershed Development	Minor Irrigation	0702	2702	4702
4	Animal Husbandry, Dairying and Poultry	Animal Husbandry, Dairying, Poultry and Fuel 0403 and Fodder	0403	2403	-
5	Fisheries	Fisheries	0405	2405	4405
6	Social Forestry and Farm Forestry	Forestry	0406	2406	4406
7	Minor Forest Produce	Minor Forest Produce	0406	2406	4406
8	Small Scale Industries, including Food Processing Industries	Village and Small Scale industries	0851	2851	4851
9	Khadi, Village and Cottage Industries	Village and Small Scale industries	0851	2851	4851
10	Rural Housing	Rural Housing	0216	2216	4216
11	Drinking Water	Water Supply and Sanitation	0215	2215	4215
12	Fuel and Fodder	Animal Husbandry, Dairying, Poultry and	0403	2403	-

Sl. No.	Functions listed in the XIth Schedule of the Constitution	Nomenclature of the Revised Major Head	Corresponding Major Heads		
			Receipts	Revenue Expenditure	Capital Expenditure
		Fuel 0403 and Fodder			
13	Roads, Culverts Bridges, Ferries, Waterways and Other Means of Communication	Transportation	-	3054	5054
14	Rural Electrification, including Distribution of Electricity	Rural Electrification	0801	2801	4801
15	Non-conventional Energy Sources	Non-conventional Sources Energy	0810	2810	4810
16	Poverty Alleviation Programme	Poverty Alleviation Programme	-	2501	-
17	Education, including Primary and Secondary Schools	Education	0202	2202	4202
18	Technical Training and Vocational Education	Technical Training and Vocational Education	-	2203	-
19	Adult and Non-formal Education	Education	0202	2202	4202
20	Libraries	Art, Culture and Libraries	-	2205	4205
21	Cultural Activities	Art, Culture and Libraries	-	2205	4205
22	Markets and Fairs*	Market and Fairs	0206	2206	4206
23	Health and Sanitation , including Hospitals, Primary Health Centres and Dispensaries	Health and Family Welfare Water Supply and Sanitation	0210 0215	2210 2215	4210 4215
24	Family Welfare	Health and Family Welfare	-	2210	-
25	Women and Child Development	Women and Child Welfare	-	2211	-
26	Social Welfare, including Welfare of the Handicapped	Social Security and Welfare	-	2235	4235

Sl. No.	Functions listed in the XIth Schedule of the Constitution	Nomenclature of the Revised Major Head	Corresponding Major Heads		
			Receipts	Revenue Expenditure	Capital Expenditure
	and Mentally Retarded				
27	Welfare of the Weaker Sections, and in particular, of the Scheduled Castes and the Scheduled Tribes	Welfare of Scheduled Castes, Scheduled Tribes and Other Weaker Sections	-	2225	-
28	Public Distribution System	Public Distribution System	-	2408	4408
29	Maintenance of Community Assets	Maintenance of Community Assets	0059	2059	-
	Additional Heads	Interest Receipts / Payment	0049	2049	-
		Pension and Other retirement benefits	0071	2071	-
		Panchayati Raj Programmes	0515	2515	4515

* New Major Head '2206 - Market and Fairs' along with the relevant Receipts and Capital Major Heads has been prescribed since large number of transactions under market and fairs takes place at PRI level.

4. Accounting of other Transactions

In addition, Panchayats may also operate the following separate major heads to record all transactions (Receipts and Payments/Disbursement) under Loans, Pension & Provident Fund, Insurance and Pension Fund, Deposit and Advances and Civil Advance, depending upon the requirement :

- 7610- Loans to Panchayat Employees
- 8011- Insurance and Pension Fund
- 8550- Civil Advances
- 8009 – Provident Fund
- 8443 – Civil Deposit

To record all unclassified transactions not immediately booked under the respective functional major heads due to lack of detail/proper classification in the challen/cheque/voucher, Panchayats may operate '8658-Suspense Accounts'.

Panchayat may operate other major heads of accounts to record transactions of each additional function devolved subsequently to the Panchayats by the State Government. The State Government may inform operation of the new major heads to the Pr.Accountant General /Accountant General (Audit) and Accountant General (A&E) of the respective States.

Accounting Procedure :

- (a) The accounts are prepared on cash basis i.e. a transaction is only recorded when cash is received or paid.
- (b) Period of accounts is a financial year. A financial year is defined as a period of 12 months ending 31st March in any year.

- (c) Daily transactions shall be recorded in Cash Book. The receipts shall be recorded on receipts side and payments on payments side. Every day the cash book shall be closed and Closing Balance worked out would then form the Opening Balance for next day. Classification/head of account for each transaction shall be clearly mentioned.
- (d) Every day the details of transactions as recorded in the cash book should be transferred to either Register of Receipts if the transaction is receipts or to Register of Payments if it is payment under the respective heads of account.
- (e) At the end of the month the bank reconciliation and treasury reconciliation should be completed and it should be ensured that all differences between cash book and bank and treasury balances are rectified. If any differences are noticed the corrections should be made then and there in the Register of Receipts and Register of Payments. At the end of the month totals in Register of Receipts and Register of Payments can be struck. This would give the total expenditure under each head of account for the month. Where PRIs and Bank/Treasury are computerized, online reconciliation with Bank/Treasury may be followed.
- (f) At the end of each month the totals of Receipts and Payments (upto object head level) are to be posted to the Monthly Receipts and Payment Account.
- (g) The monthly figure is added to previous month's progressive total and the figures up to the end of the current month can be worked out in the Consolidated Abstract.
- (h) At the end of the year the progressive figure to the end of March can be worked out in the Annual Receipts and Payment Account.
- (i) After closing of March Accounts, Reconciliation of Receipts and Expenditure figures with the Departments (online, where facility is available) should be carried out to detect any misclassification and to clear the unclassified transaction booked in the Suspense accounts and all transactions appearing as Transfer entries. The final progressive figure under each head be worked upto the end of March which completes the accounting process for that year.
- (j) Receipts and Payment account is prepared on the basis of figures in the Consolidated Abstract.
- (k) The Budget of PRIs for the year may be prepared by adopting the classification prescribed in the Receipts and Payment Account/ List of Codes for functions, programmes and activities prescribed.
- (l) On the basis of these formats, the State Government may formulate Budgeting/Accounting rules and manuals for keeping of budget/accounts for Panchayati Raj Institutions in consultation with the State Accountants General.
- (m) Refund of revenues/re-imbursement of expenditure of the current year is to be accounted as reduction of receipts/expenditure.
- (n) Bank/Treasury Reconciliation Statements. Register of Receivable and Payable, Register of Movable and Immovable property, Register of Inventory, Register of Demand, Collection and Balance form integral part of the annual accounts. Maintenance of these register would help in subsequent switch over to the modified accrual system of accounting.

6. Simplified Procedures for Transfer Entries

Transfer entries are passed to rectify misclassification of transaction in accounts and to facilitate eventual accounting under final heads of account. The procedure of transfer entries can pose difficulties in grassroots level organizations where the accounting systems are in a relatively nascent stage and may not have such intricacies and complexities requiring sophisticated degree of knowledge and skills as is expected in higher tiers of government.

To simplify the accounting process further, it is proposed that Transfer Entries may not

be required for those tiers of PRIs where the number of transactions are less and corrections if any can be carried out manually by striking down the wrong entry with red ink and inserting the correct entry in the cash book as well as Register of Receipts and Payments and if required in the Monthly and Annual Accounts.

If the mistakes are noticed after closure of the monthly accounts and before closure of annual accounts, it can be rectified as detailed here under.

Example 1: A sum of Rs.1000/- being Property Tax collected in the month of June 2008 has been misclassified as Entertainment Tax. The mistake is noticed after the closure of Monthly Accounts in the month of December 2008.

Solution: Minus Credit under MH 0045-101 (to be deducted) is posted in Register of Receipts and a small note recorded indicating the reason for the minus credit. Credit is given under MH 0035-101 in Register of Receipts and a small note indicating the reason for the plus credit is recorded. This has to be done in the month in which the error/misclassification is noticed and rectified (December 2008).

Example 2: A sum of Rs.9000 for the month of November 2008 towards payment of overtime allowance to Primary School Teachers of Education Department was misclassified as office Expenditure of Primary Health Centre of Health Department. This mistake is noticed after the closure of Monthly Accounts of November 2008.

Solution: Minus Debit (to be deducted from the expenditure of the head) is to be posted in the Register of Payments against the 2210-101-08 and a small note recorded indicating the reason for the minus debit. Similarly a contra debit is given in the Register of Payments against the 2202-101-03 and a small note recorded indicating the reason for the contra debit. This has to be done in the current month in which the error/misclassification is noticed and rectified.

If mistakes are noticed after closure of annual accounts

No need to change annual accounts but to have a true picture of revenue receipts and revenue expenditure, 'a note of error' will be made in the Annual Accounts against the Head where the error was committed. If any receipts on account of error/misclassification occurs the same will be taken into cash book with a small note and becomes part of the current balance.

If misclassification occurs in scheme expenditure and noticed after the closure of annual accounts:

If the mistake is noticed after the Annual Accounts are closed and the items of expenditure are related to different schemes under Revenue/Capital Heads, the progressive figures have to be changed by '+' and '-' entries against the heads concerned in order to arrive the correct figures if the schemes are continued further next financial year following the procedure explained in above categories.

7. A. LIST OF STANDARD OBJECT HEADS

- (01) Salaries (1)
- (02) Wages
- (03) Overtime Allowance
- (04) Pensionary charges
- (05) Honoraria
- (06) Medical treatment
- (07) Travel Expenses
- (08) Office Expenses (2)
- (09) Rent, Rates and Taxes
- (10) Audit Fee
- (11) Printing
- (12) Other Administrative Expenses
- (13) Supplies and Materials
- (14) Petrol/Diesel

- (15) Advertising and Publicity
- (16) Other Contractual Services
- (17) Grants – in – aid
- (18) Contributions
- (19) Subsidies
- (20) Share of taxes / duties
- (21) Motor Vehicles/hiring charges
- (22) Machinery and Equipment
- (23) Major Works
- (24) Write off / losses
- (25) Deduct recoveries
- (26) Maintenance
- (80) Other Expenditure

Note: (1) Items to be included in this object head are (i) Pay of officers, (ii) Dearness pay of officers, (iii) Dearness Allowance of Officers, (iv) Pay of establishment, (v) Dearness pay of establishment, (vi) Dearness Allowance of establishment, (vii) Bonus , (viii) Interim relief, (ix) Other allowances (CCA, HRA & other fixed allowances), (x) Children education allowances,(xi) LTC, (xii) Transport allowance.

Note: (2) Items to be included in this object head are (i) Local purchase of stationery, (ii) Liveries,(iii) Telephone & trunk calls, (iv) Furniture,(v) Service postage stamps,(vi) Purchase of books and publications, (vii) Office expenses and miscellaneous ,(viii) Staff car,(ix) Water cooler,(x) Typewriter, (xi) Purchase of accounting machine, (xii) Charges paid to the State Government for Police Guards,(xiii) Hot and cold weather charges,(xiv) Electricity & water charges,(xv) Purchase of photo copier,(xvi) Purchase of computer & laser printer.

7. B. LIST OF STANDARD SUB HEADS FOR CENTRAL SCHEMES

Proposed scheme code for simplified accounts for PRIs	Scheme Description
11	National Rural Employment Guarantee Scheme (NREGS)
12	Sampoorna Gramin Rozgar Yojana (SGRY)
13	Swaranjayanti Gram Swarozgar Yojana(SGSY)
14	Indira Awas Yojana (IAY)
15	National Rural Health Mission (NRHM)
16	Accelerated Rural Water Supply Programme (ARWSP)
17	Total Sanitation Campaign
18	Mid Day Meal Scheme
19	Sarva Shiksha Abhiyan
20	Pradhan Mantri Gram Sadak Yojana (PMGSY)
21	Integrated Watershed Management Programme
22	Integrated Child Development Services (ICDS)

Example to book expenditure of Central Scheme NRHM

2210 Health and Sanitation (**Major Head**)
 101 Primary Health Centre (**Minor Head**)
 15 NRHM (**Sub-Head**)
 02 Wages (**Object Head**)

Example to book receipts of grants

Similarly, an example to book receipts of grants under various sub plans is indicated below:

1601 Grants and aid (**Major Head**)
 101 Grants from GOI (**Minor Head**)
 15 NRHM (**Sub Head**)

* Funds received under Central Scheme are allocated under three parts viz. 796 – Tribal Sub-Plan (TSP); 789 – Scheduled Caste Sub Plan (SCSP), 700 – Normal Plan. These may be booked in the accounts formats as per the example above.

8. Information and Communication Technology support

Information and Communication Technology (ICT) has demonstrated the ability to improve the efficiency, accuracy and analysis of many processes. Accounting is a very important task, requiring a high degree of accuracy and security. The use of ICTs to support the accounting processes can play a very important role in easy maintenance and management of accounts. In the context of Panchayati Raj Institutions (PRIs) many of which suffer from lack of trained manpower and ability to manage complex accounting procedures, the ICTs can make the entire process of accounting simple and easy.

Ministry of Panchayati Raj (MoPR) has desired that CAG and NIC should work together to bring out the new version of PRIASoft (**Panchayati Raj Institutions Accounting Software**) that captures the 3-tier revised classification and generates all the reports in the formats prescribed by the sub-Committee on Budget and Accounting Standards for PRIs. Accordingly, NIC is working closely with CAG to come out with a new version of PRIASoft (PRIA Soft ver 2.0), which will have the following features:

1. The three tier accounting classification consisting of Major Heads, Minor Heads and Object Heads will be captured by the software. In addition, as defined by CAG in the revised classification, wherever Central/State scheme activities are to be captured as per the Scheme guidelines, the software will provide for accounting the scheme as a Sub-head under the respective Minor Head.
2. At the time of keying in the receipts and expenditure figures in to the system, the software will prompt the user to select the appropriate account heads from the three-tier classification. In case the expenditure is being booked under a scheme, the software will prompt the user to select the appropriate Sub-head out of the standardized scheme sub-head created. Once the receipts and expenditure entries are captured in the system, the software will automatically generate the reports in the revised formats prescribed by the CAG. Since the new format allows the user to book expenditure explicitly under sub-head provided for the scheme, scheme-wise expenditure will also be generated automatically.
3. In order to extend flexibility to states which want to retain their own existing classification relating to the schemes, the software will provide mapping of the state-specific classification to the revised classification proposed by CAG. This will enable the panchayats in those states to carry on with their ongoing accounting classification

while at the same time enabling Government of India to view the accounting details of the PRIs as per the classification prescribed by the CAG.

4. In order to bring about accountability and transparency in the functioning of PRIs, the software will be a web-based software and all the accounting data of PRIs will be available online on a centralized system. However, in view of the lack of Internet connectivity in many PRIs, an offline version of the software will be made available. Panchayat level users can enter their account details locally and periodically update the data on the online site. This will encourage even PRIs with no Internet connectivity to use the software.
5. In view of the high security need of the accounting system, the software will provide a strong authentication mechanism and also maintain detailed audit logs of all the transactions carried out through the software.

KANWAR MANJIT SINGH
Director General (Local Bodies)
and Chairman/Sub-Committee.

Format - I
**MONTHLY / ANNUAL RECEIPTS AND PAYMENTS ACCOUNTS
OF**
**Zila Parishad / Panchayat Samiti (Block / Taluk Level) / Village Panchayat for the
month / year of**

RECEIPTS				PAYMENTS							
Opening Balance		Budget estimates	Amount Actuals	Heads of Account		Budget estimates			Amount Actuals		
						(Rs.)			(Rs.)		
						Plan	Non-Plan	Total	Plan	Non-Plan	Total
HEAD OF ACCOUNT		(Rs.)	(Rs.)								
PART-I PANCHAYAT FUND				PART 1 – PANCHAYAT FUND							
Revenue Account – Receipts Tax Receipts				Revenue Account - Expenditure							
0028	Taxes on Profession, Trades etc.			2049	Interest Payments						
101	Profession Tax			101	Interest on Provident Fund						
102	Trade Tax			102	Interest on Insurance and Pension Fund						
103	Trade Licence Fees			103	Interest on Other Deposits and Accounts						
901	Share of net proceeds assigned to Panchayats			2059	Maintenance of Community Assets						
0029	Land Revenue			101	Maintenance & Repairs						
101	Land revenue			40	Work Charged Establishment Expenditure						
102	Surcharge on Land Revenue Tax			41	Other maintenance Expenditure						
103	Taxes on Plantation			102	Furnishing						
901	Share of net proceeds assigned to Panchayats			103	Lease Charges						
0030	Stamps and Registration Fees			104	Machinery & Equipments						
101	Duty on Transfer by Sale			2071	Pensions & Other Retirement Benefits						
901	Share on net proceeds assigned to Panchayats			101	Superannuation & Retirement Allowance						
0035	Taxes on Property other than Agriculture Land			102	Commuted value of Pension						

				103	Gratuities						
101	Property Tax on residential Building			104	Family Pension						
102	Property Tax on Non-Residential Building			105	Leave Encashment Benefits						
901	Share of net proceeds assigned to Panchayats			106	Other Pensionary Benefits						
0041	Taxes on Vehicles			2202	Education						
101	Taxes on Cycle / Cart and other receipts from Non-Motor Vehicles Act			101	Primary Education						
901	Share of net proceeds assigned to panchayats			18	Mid-day Meal Scheme						
0042	Taxes on Goods and Passengers			19	Sarva Siksha Abhiyan						
101	Toll Tax			102	Secondary Education						
40	Road, Culvert Bridge			103	Adult Education						
41	Ferry			104	Non-formal Education						
42	Water Ways			2203	Technical Training and Vocational Education						
43	Others			101	Assistance to Universities/ Colleges for Technical Training						
102	Taxes on entry of Goods into Local Area			102	Technical Schools						
103	Taxes on Passengers/Pilgrims			103	Polytechnic Colleges						
901	Share of net proceeds assigned to Panchayats			104	Vocational Education						
0044	Service Tax			2205	Art, Culture and Libraries						
101	Service Tax			101	Promotion of Art & Culture						
901	Share of net proceeds assigned to Panchayats			102	Public Libraries						
0045	Taxes on Duties and Commodities										
101	Entertainment Tax			103	Public Exhibition						
102	Advertisement Tax			104	Sports & Youth Services						
103	Receipts under Education Cess			2206	Market and Fairs						
104	Receipts under other Acts			101	Market						

105	Forest Development Tax			102	Fairs						
901	Share of net proceeds assigned to Panchayats										
				2210	Health and Family Welfare						
				101	Primary Health Centres						
				15	NRHM						
				102	Community Health Centres						
				15	NRHM						
				103	Hospitals & Dispensaries						
				15	NRHM						
				104	Health Sub-Centres						
				15	NRHM						
				105	Other System of Medicine						
				106	Family welfare Services						
Non-Tax Receipts				2211	Women and Child Welfare						
				101	Women Development Programmes						
0049	Interest Receipts			15	NRHM						
101	Interest on Bank Deposit			102	Child Development Programmes						
102	Interest on Loans and Advances			15	NRHM						
800	Other Receipts			2215	Water Supply and Sanitation						
0059	Maintenance of Community Assets			101	Maintenance of Water Supply Line						
101	Rent from Buildings			102	Maintenance and Repair of Tubewells						
102	Recovery of Percentage charges			103	Sewerage and Sanitation						
103	Hire charges of Machineries and Equipments			17	Total Sanitation Campaign						
0071	Contribution & Recoveries towards Pension and other Retirement Benefits			2216	Rural Housing						
				101	House site for Landless						
101	Pension Contribution			14	Indira Awas Yojana (IAY)						
102	Leave and Pension Contribution not levied Separately			102	Construction of Houses						
0202	Education			14	Indira Awas Yojana (IAY)						

101	Primary Education			103	Maintenance & Repairs of Houses						
102	Secondary Education										
103	Adult Education										
104	Non-formal Education			2225	Welfare of Scheduled Castes, Scheduled Tribes and other Weaker Sections						
0206	Market & Fairs			101	Welfare of Scheduled Caste						
101	Receipts from Markets/Hut			40	Scholarship to Student for Primary Education						
102	Receipts from fairs			41	Scholarship to Students for Secondary Education						
				42	Scholarship to Student for Technical Education						
0210	Health & Family Welfare			43	Maintenance of SC hostels						
101	Receipts / Contribution from Patients and others			102	Welfare of Scheduled Tribes						
0215	Water Supply & Sanitation			40	Scholarship to student for Primary Education						
101	Receipts from Water Supply Schemes			41	Scholarship to Student for Secondary Education						
102	Fees, Fines etc			42	Scholarship to Student for Technical Education						
103	Sewerage & Sanitation Services			43	Maintenance of ST hostels						
0216	Rural Housing			103	Welfare of other weaker sections						
800	Other Receipts			40	Scholarship to student for Primary Education						
0403	Animal Husbandry, Dairying, Poultry and Fuel and Fodder			41	Scholarship to Student for Secondary Education						
101	Receipts from Cattle and Buffalo Development			42	Scholarship to Student for Technical Education						
102	Receipts from Piggery			43	Maintenance of Weaker Sections Hostels						

103	Receipts from Poultry Development			2235	Social Security & Welfare						
104	Receipts from Fodder and Feed Development			101	Social Welfare						
105	Receipts from Other Livestock Development			102	Welfare of Handicapped						
106	Receipts from Milk Supply Scheme			103	Welfare of Mentally Retarded						
0405	Fisheries			104	Assistance to Voluntary Organisations						
101	Sale of Fish, Fish Seeds etc			105	Deposit linked Insurance Scheme						
102	Auction of Fishing Rights			2402	Soil and Water Conservation						
103	Licence Fees, Fines etc			101	Land Improvement						
104	Services and Service Fees			102	Land Reforms						
0406	Forestry			103	Land Consolidation						
101	Social forestry			104	Soil and Water Conservation						
40	Sale of Timber & other Forest Produce			2403	Animal Husbandry, Dairying, Poultry and Fuel and Fodder						
42	Receipts from Forest Plantation			101	Cattle and Buffalo Development						
43	Receipts from Firewood Plantation			102	Piggery Development						
102	Farm Forestry			103	Poultry Development						
40	Sale of Timber & Other Forest Produce			104	Fuel and Fodder Development						
42	Receipts from Forest Plantation			105	Insurance of Livestock and Poultry						
43	Receipts from Firewood Plantation			106	Dairy Development Projects/ Schemes						
103	Fees			107	Extension & Training						
0435	Agriculture including Agriculture Extension			2405	Fisheries						
101	Crop Husbandry			101	Processing, Preservation and Marketing						
40	Sale of Seeds			102	Fishery Cooperatives						

41	Receipts from Agriculture Farm			103	Extension & Training						
42	Sale of Manure and Fertilizers			104	Development al Schemes						
43	Receipts from Commercial Crop			2406	Forestry						
102	Lease charges for Storage and Warehousing of Agricultural Product			101	Social Forestry						
0515	Panchayati Raj Programmes			40	Economic Plantation						
101	District Panchayat			42	Forest Conservation and Development						
40	Licence fee			102	Farm Forestry						
41	Fees for use of Quarry			40	Economic Plantation						
42	Rent for use of Land			42	Forest Conservation and Development						
43	Receipts from Community Development Project			103	Zoological Parks						
44	Other Rates & Fees except Tax Receipts			104	Public Garden						
45	Registration Charges (Other than those not covered under respective functional major heads)			105	Minor Forest Produce						
46	Other Service Fees			2408	Public Distribution System						
47	Other Fines			101	Procurement & Supply						
102	Panchayat Samiti			102	Assistance to co-operatives						
40	Licence Fee			103	Storage & Warehousing						
41	Fees for use of quarry			26	Maintenance of Warehouses						
42	Rent for use of Land			2435	Agriculture including Agriculture Extension						
43	Receipts from Community Development Project			101	Crop Husbandry						
44	Other Rates & Fees except Tax Receipts			40	Extension of Farmers Training						
45	Registration charges (Other than those not covered under respective functional major heads)			41	Crop insurance						

46	Other Service Fees			42	Scheme for small marginal farmers and agricultural labourers						
47	Other Fines			43	Horticulture and vegetable crops						
103	Gram Panchayat			44	Assistance to farmer cooperation						
				102	Watershed Development Programmes						
40	Licence fee			2501	Poverty Alleviation Programme						
41	Fees for use of quarry			101	Central Schemes						
42	Rent for use of Land			11	NREGS						
43	Receipts from Community Development Project			102	State schemes						
45	Registration Charges (Other than those not covered under respective functional major heads)			103	Panchayat Samity schemes						
46	Other Service Fees			104	Gram Panchayat schemes						
47	Other Fines			2515	Panchayati Raj Programmes						
0702	Minor Irrigation			101	District Panchayat Programmes						
101	Receipts from Water Tanks/Ponds			102	Panchayat Samiti Programmes						
102	Receipts from Tubewells			103	Gram Panchayat Programmes						
0801	Rural Electrification			2702	Minor Irrigation						
101	Sale of Power			101	Minor Irrigation Projects						
0810	Non-Conventional Sources of Energy			102	Water Management						
101	Sale of Bio-Energy										
102	Sale of Solar Energy			2801	Rural Electrification						
103	Sale of Wind Energy			101	Purchase of Power						
0851	Village and Small Scale Industries			102	Transmission & Distribution						

[illegible]

Total Revenue Receipts				Total Revenue Expenditure						
Capital Account - Receipts				Capital Account - Expenditure						
4000	Capital Receipts			4202	Capital Outlay on Education					
800	Other Receipts			101	Construction of Primary Schools					
				102	Construction of Secondary Schools					
				103	Construction of Centre for Adult & Non-formal Education					
				4205	Capital Outlay on Art, Culture and Libraries					
				101	Construction of Public Libraries					
				102	Construction of Sports Stadium					
				103	Construction of Training Centre for Art & Culture					
				4206	Capital Outlay on Market and fairs					
				101	Construction of permanent structure for Market					
				102	Construction of permanent structure for fairs					
				4210	Capital Outlay on Health and Family Welfare					
				101	Primary Health Centres					
				102	Community Health Centres					
				103	Hospitals & Dispensaries					
				104	Health Sub-Centres					
				105	Other system of Medicine					
				4215	Capital Outlay on Water					

					Supply and Sanitation						
				101	Laying of Water Supply Line						
				16	ARWSP						
				102	Drilling of Tubewell						
				16	ARWSP						
				103	Sewerage and Sanitation						
				17	Total Sanitation Campaign						
				4216	Capital Outlay on Rural Housing						
				101	Purchase of Land						
				14	IAY						
				102	Construction of Houses						
				14	IAY						
				4235	Capital Outlay on Social Security & Welfare						
				102	Construction of training centre for welfare of Handicapped						
				103	Construction of Anganwadi Centres						
				4402	Capital Outlay on Soil & Water Conservation						
				101	Land Improvement						
				102	Land Reforms						
				103	Land Consolidation						
				104	Soil & Water Conservation						
				4405	Capital Outlay on Fisheries						
				104	Construction of Fisheries/ Ponds						
				4406	Capital Outlay on Forestry						
				103	Development of Zoological Park						
				104	Development of Public Garden						

			4408	Capital Outlay on Public Distribution System						
			103	Construction of Godowns & Warehouses						
			4435	Capital Outlay on Agriculture including Agriculture Extension						
			101	Construction of Training Centre						
			4515	Capital Outlay on Panchayati Raj Programmes						
			101	District Panchayat Programmes						
			102	Panchayat Samiti Programmes						
			103	Gram Panchayat Programmes						
			4702	Capital Outlay on Minor Irrigation						
			101	Construction of Works of Minor Irrigation Projects						
			102	Construction Works on Water Management						
			103	Construction Works Watershed Development						
			4801	Capital Outlay on Rural Electrification						
			102	Capital outlay on Construction of Sub-Station						
			103	Installation of Street Lights						
			4810	Capital Outlay on Non-Conventional						

[illegible]

Part - II				Part - II			
RECEIPTS				PAYMENTS			
HEADS OF ACCOUNT		Budget estimates (Rs.)	Amount (Rs.)	HEADS OF ACCOUNT		Budget estimates (Rs.)	Amount (Rs.)
PART-II – PROVIDENT FUND ETC				PART-II – PROVIDENT FUND ETC			
Loan Section				Loan Section			
7610	Loans to Panchayat Employees			7610	Loans to Panchayat Employees		
101	House Building Advance			101	House Building Advance		
102	Motor Car/Motor Cycle Advance			102	Motor Car/Motor Cycle Advance		
103	Cycle Advance			103	Cycle Advance		
104	Festival Advance			104	Festival Advance		
Pension & Provident Fund Section				Pension & Provident Fund Section			
8009	Provident Fund			8009	Provident Fund		
101	Panchayat Employees General Provident Fund			101	Panchayat Employees General Provident Fund		
102	Panchayat Employees Contributory Provident Fund			102	Panchayat Employees Contributory Provident Fund		
Insurance & Pension Fund Section				Insurance & Pension Fund Section			
8011	Insurance & Pension Fund Section			8011	Insurance & Pension Fund Section		
101	Panchayat Employees Group Insurance Scheme			101	Panchayat Employees Group Insurance Scheme		
Deposit & Advances Section				Deposit & Advances Section			
8443	Civil Deposit			8443	Civil Deposit		
101	Earnest Money Deposit			101	Earnest Money Deposit		
102	Security Deposit			102	Security Deposit		
103	Panchayat Deposit			103	Panchayat Deposit		
Civil Advances Section				Civil Advances Section			
8550	Civil Advances			8550	Civil Advances		
101	Advances to PRI functionaries			101	Advances to PRI functionaries for Works &		

	for Works & Supplies				Supplies		
102	Advances to agencies for Works & Supplies			102	Advances to agencies for Works & Supplies		
Suspense Account				Suspense Account			
8658	Suspense Account			8658	Suspense Account		
101	Tax deduction at source suspense			101	Tax deduction at source suspense		
40	Income Tax			40	Income Tax		
41	Sale Tax			41	Sale Tax		
42	Profession Tax			42	Profession Tax		
102	Unclassified Suspense			102	Unclassified Suspense		
103	Treasury Suspense			103	Treasury Suspense		
	Total of Part II				Total of Part II		
					Closing Balance Cash in Hand Cash at Bank Cash in Treasury Investments		
	GRAND TOTAL				GRAND TOTAL		

Format of Monthly Reconciliation Statement

Reconciliation Statement offor the month of

Balance as per Cash Book	With Bank	With Treasury
<u>A.Add</u>		
i) Cheques/Cash credited directly into the Bank/Treasury but not taken into the Cash Book		
ii) Details of Cheque etc. issued by PRIs but not yet encashed in Bank/ Treasury		
iii) Cheque drawn but actually not delivered to the parties		
iv) Cheque issued but dishonoured		
v) Bank interest not credited into cash book		
<u>B.Deduct</u>		
i) Details of Cheques etc. received and entered into Cash Book but not actually deposited into the Bank /Treasury		
ii) Cheque received from parties and deposited into bank but dishnoured		
iii) Bank charges deducted from bank balance but not taken into Cash Book		
Closing balance as per Cash Book		
Balance as per Bank/Treasury as intimated		
Amount of Difference (if any)		
Details of Difference		

Format of Immovable property

Register of Immovable Property of for the year.....**(a) Roads**

Sl. No.	Name of Road/ Location	From Village/ Point	To Village/ Point	Total Length in K.M.	Average width (feet/m)	Date of Construc tion	Date of Repairs	Total Cost (In Rs.)	Average cost of construct ion per K.M.	Remarks
1	2	3	4	5	6	7	8	9	10	11

(b) Land

Sl. No.	Date of Transfer/ Purchase or acquisition	From whom transferred/ purchased/ acquired	Purpose	Reference to agreement, award etc.	Area of land in acres	Survey No. etc. with boundaries	Assessment/ Valuation	Whether boundaries sketch of the land is available	Building, if acquired with the land		Utilization of the land/ building	Amount paid Rs.	No. date and voucher remarks
									Brief details of structure	Plinth Area			
1	2	3	4	5	6	7	8	9	10		11	12	13

(c) Others

Sl. No.	Date of acquisition, purchase, construction or transfer	No. and date of orders under which the property was acquired, purchased, constructed/transfered	Description and location of Assets	Purpose for which acquired	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation/ Appreciation as per rules	Valuation of at the end of the year	If disposed Date of disposal	Reasons for disposal with authority	Amount realized on disposal (In Rs.)	Initials of competent authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Format of Movable property

Register of Movable Property of for the year.....

Sl. No.	Date of acquisition, purchase, construction received on transfer	No. and date of orders under which the property was acquired, purchased, constructed/transferred	Description and situation of property	Whether the property is used for any purpose	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation as per rules	Valuation of at the end of the year	Whether disposed	Reasons / authority for disposal	Amount realized on disposal	Initials of competent authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Format-VII

Format of Inventory register

Inventory register of for the month / year.....

Description of items

Date	Opening balance		Voucher No. and date	From whom received	Receipts		Total	
	Quantity	Value			Quantity	Value	Quantity	Value
1	2	3	4	5	6	7	8	9

To whom issued and for which purpose	Issued or sold			Closing balance		Signature of the Issuing Officer	Signature of Receiving Officer
	Date	Quantity	Value	Quantity	Value		

Format-VIII

Format of Demand, Collection and balance

**Register of Demand, Collection and balance of for the month / year
of.....**

Sl. No.	Name and address of the person from whom tax is due	Reference serial No. in the register of assesses	Current demand	Arrear demand of previous years, if any	Permission/ write off and suspension if any	Total Amount due [(4+5)-6]	Total amount collected		
							Previous years arrears	Current years	Total
1	2	3	4	5	6	7	8	9	10

List of Codes for Functions, Programmes and Activities of Panchayati Raj Institutions

List of codes for Functions, Programmes & Activities of Panchayati Raj Institutions

Tax Receipts					
Major Head	Nomenclature	Minor Head	Remarks	Object Head	Remarks
0028	Taxes on Profession, Trades etc.	101-Profession Tax			
		103-Trade Licence Fees			
		901-Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0029	Land Revenue	101-Land Revenue			
		102-Surcharge on Land revenue Tax			
		103-Taxes on Plantation			
		901-Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0030	Stamps and Registration Fees	101-Duty on Transfer by Sale			
		901-Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0035	Taxes on Property other than Agriculture Land	101-Property Tax on Residential Building			
		102-Property Tax on Non-Residential Building			
		901-Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as		

			'Assigned Revenue' from State Govt.		
0041	Taxes on Vehicles	101- Taxes on Cycle/ Cart and other receipts from non-Motor Vehicles Act.			Panchayats may operate separate object head for each class of vehicle.
		901-Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0042	Taxes on Goods and Passengers	101-Toll Tax		40 Road, culvert bridge 41 Ferry 42 Water ways 43 Others	
		102-Taxes on entry of Goods into Local Area			
		103-Taxes on Passengers / Pilgrims			
		901-Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0044	Service Tax	101-Service Tax			Panchayats may operate separate object head for each class of vehicle.
		901-Share of net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxes directly, but are received as 'Assigned Revenue' from State Govt.		
0045	Taxes on Duties and Commodities	101- Entertainment Tax			

		102- Advertisement Tax			
		103-Receipts under Education Cess			
		104-Receipts under other Acts			Panchayats may operate separate object head for each class of vehicle.
		105-Forest Development Tax			
		901-Share or net proceeds assigned to Panchayats	This Minor Head will be operated where Panchayats do not collect taxed directly but are received as 'Assigned Revenue' from State Govt.		
Non-Tax Receipts					
0049	Interest Receipts	101-Interest on Bank Deposit			Panchayats may operate separate object head for each type of account
		102-Interest on Loans and Advances			Panchayats may operate separate object head for each type of loan/advance
		800-Other Receipts	Panchayats may operate this minor head for interest receipts from any other source		
0059	Maintenance of Community Assets (In States where there is no Public Works at PRI level, these receipts can be booked under 0515-Panchayati Raj)	101-Rent from Buildings			Panchayat may operate object heads relating to rent realized from Circuit house and furniture and special amenities

					relating to public works
		102-Recovery of Percentage Charges	This minor head will include establishment charges related to works done for other local bodies/private parties and recoveries made on percentage basis as determined by panchayats.		
		103-Hire Charges of Machineries and Equipments			
0071	Contribution & Recoveries towards Pension and other Retirement Benefits	101-Pension Contribution			
		102-Leave and pension Contribution not levied separately			
0202	Education	101-Primary Education	Each minor heads will include examination fees, tuition fees and other fees under separate object heads.		
		102-Secondary Education			
		103-Adult Education			
		104-Non-formal Education			
0206	Market and Fairs	101-Receipts from markets/hut	This minor head will include all receipts from Market/Hut organized by PRIs (daily, weekly, fortnightly, monthly) under separate object heads.		
		102-Receipts from fairs	This minor head will include all receipts from fairs organized by PRIs under separate object heads for each fair.		
0210	Health and Family Welfare	101-Receipts/Contribution from Patients and Others	This minor head will record recoveries from patients for accommodation, supply of medicine, Laboratory test,		

			supply of blood and other services rendered by Hospital/ Primary Health Centers/ Dispensaries under separate object heads.		
0215	Water Supply and Sanitation	101-Receipts from water supply schemes	This minor head will include water charges received from various water supply schemes		
		102- Fees, Fines etc.	This minor head will also include deposits received for installation of household/ commercial water connection		
		103- Sewerage and Sanitation Services	This minor head will include fees, fines and Service fees under sewerage and sanitation		
0216	Rural Housing	800- Other Receipts	This minor head will include receipts from beneficiaries of various schemes under separate scheme heads.		
0403	Animal Husbandry, Dairying, Poultry and Fuel and Fodder	101- Receipts from Cattle and Buffalo Development			
		102- Receipts from Piggery			
		103- Receipts from Poultry Development			
		104- Receipts from			
		105- Receipts from other Livestock Development			

		106- Receipts from Milk Supply Scheme			
0405	Fisheries	101- Sale Of Fish, Fish Seeds etc.			
		102- Auction of Fishing Rights			
		103- Licence Fees, Fines etc			
		104- Services and Service Fees	This minor head will include hire charges for mechanized fishing boats and fees collected for imparting fishing education		
0406	Forestry	101- Social Forestry		40 Sale of timber & other forest produce 42 Receipts from forest plantation 43 Receipts from firewood plantation	
		102- Farm Forestry		40 Sale of timber & other forest produce 42 Receipts from forest plantation 43 Receipts from firewood plantation	
		103- Fees	This minor head will include entry/other fees collected from parks and gardens		

0435	Agriculture including Agriculture Extension	101- Crop Husbandry		40 Sale of seeds 41 Receipts from agriculture farm 42 Sale of manure and fertilizers 43 Receipts from commercial crop	
		102- Lease charges for Storage and Warehousing of Agricultural Product			
0515	Panchayati Raj Programmes	101-District Panchayat		40 Licence fee 41 Fees for use of quarry	
		102-Panchayat Samiti		42 Rent for use of land	
		103-Gram Panchayat		43 Receipts from community development project 44 Other rates & fees except tax receipts 45 Registration charges (Other than those not covered under respective functional major heads) 46 Other service fees 47 Other fines	
0702	Minor Irrigation	101-Receipts from Water tanks/Ponds			
		102-Receipts from Tubewells			

0801	Rural Electrification	101-Sale of Power			
0810	Non-Conventional Sources of Energy	101-Sale of Bio-energy			
		102-Sale of Solar energy			
		103-Sale of wind energy			
0851	Village and small scale industries	101-Handloom Industries	These at the industrial minor heads will include receipts on account of rent, lease charges and other amenities provided estate under separate object heads.		
		102-Handicraft Industries			
		103-Khadi & Village Industries			
		104-Sericulture Industries			
		105-Powerloom Industries			
		106-Food Processing Industries			
		107-Other Village Industries			
Grants-in-aid					
1601	Grants-in-aid	101-Grants from Central Government	These minor heads will include grants received from Central/ State Governments scheme-wise under separate sub heads	11-National Rural Employment Guarantee Scheme 12-Sampoorna Gramin Rozgar Yojana 13-Swaranjayanti Gram Swarozgar Yojana 14- Indira Awas Yojana 15- National Rural	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads . Considering the number of state schemes and

				health Mission 16- Accelerated Rural Water Supply Programme 17-Total Sanitation Campaign 18- Mid Day Meal Scheme 19-Sarva Shiksha Abhiyan 20- Pradhan Mantri Gram Sadak Yojana 21- Integrated Watershed management Programme 22-Integrated Child Development Services (ICDS)	diversity among the states, two digit alfa-numeric sub-heads may be operated for state schemes. The twodigit standardise d object heads may be operated under subhead for accounting the scheme requireme nts as per guidelines.
		102-Grants from State Government			
		103-Grants from other Institutions	This minor head will include grants/aids received from other institutions viz. LIC, HUDCO, NGOs etc under separate object heads		
Capital Receipts					
4000	Capital Receipts	800-Other Receipts			
Expenditure Heads					
2049	Interest Payments	101- Interest on Provident Fund			
		102- Interest on Insurance & Pension Fund			

		103- Interest on Other Deposit and Accounts			
2059	Maintenance of Community Assets	101-Maintenance & Repairs	This minor head will include expenditure on maintenance of buildings owned by panchayat (other than residential)	40 Work charged establishment expenditure 41 Other maintenance expenditure	
		102-Furnishing			
		103-Lease charges			
		104-Machinery & Equipments			
2071	Pension & Other Retirement Benefits	101-Superannuation & Retirement Allowance			
		102-Commutated value of Pension			
		103-Gratuities			
		104-Family Pension			
		105-Leave Encashment Benefit			
		106-Other Pensionary benefits			
2202	Education	101- Primary Education	These minor heads will include scholarships, book grants to students etc	18- Mid-day meal scheme 19- Sarva Siksha Abhiyan	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit subheads. Considering the number of state schemes and diversity
		102- Secondary Education			
		103- Adult Education			
		104- Non-formal Education			

					among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline.
2203	Technical Training & Vocational Education	101- Assistance to Universities/ Colleges for Technical Training			
		102- Technical Schools	Scheme wise expenditure on construction of schools/ centres will be booked under separate object heads		
		103- Polytechnic Colleges			
		104- Vocational Education	Expenditure on scholarships, books, orientation course, summer seminar etc.for conducting vocational courses will be booked under separate object heads		
2205	Art, Culture and Libraries	101-Promotion of Art & Culture	This minor head will record		

			transactions with promotion of art & culture including imparting education in fine arts viz. music, drama, art etc and assistance to non-government institutions for imparting such education under separate object heads.		
		102-Public Libraries			
		103-Public Exhibition	This minor head will record transactions relating to film shows, exhibitions etc		
		104-Sports & Youth Services			
2206	Market and Fairs	101-Market	This minor head will include all expenditure incurred for maintenance of markets and all minor works under separate object head		
		102-Fairs	This minor head will include all expenditure in connection with conducting of fairs under different object heads		
2210	Health and Family Welfare	101-Primary Health Centres	This minor head will include scheme wise expenditure on prevention & control of diseases, cholera, leprosy, malaria etc. It will also include expenditure on distribution of	15 NRHM	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit sub-heads. Considering
		102-Community Health Centres		15 NRHM	
		103-Hospitals & Dispensaries		15 NRHM	

			free medicine under separate object heads.		the number of state schemes and diversity among the states, two-digit alfa- numeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under subhead for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		104-Health Sub-Centres		15 NRHM	
		105-Other System of Medicine			
		106-Family Welfare Services	This minor head will include scheme wise expenditure on various family welfare schemes.		
2211	Women and Child Welfare	101-Women Development Programmes	This minor head will include scheme wise expenditure on various women & child welfare schemes.	15 NRHM	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit subheads.
		102-Child Health Programmes	This minor head will include expenditure on immunization of infants and	15 NRHM	

			pre-school children against diseases like polio, typhoid etc, under separate object head and all nutritional programme among children.		Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
2215	Water Supply and Sanitation	101-Maintenance of Water Supply Line	This minor head will include expenditure incurred on maintenance of water supply scheme wise under different object heads.		
		102-Maintenance and Repair of Tube-wells	of Tube-wells This minor head will include expenditure incurred on maintenance of		

			tube-wells scheme wise under different object heads.		
		103-Sewerage & Sanitation	This minor head will include expenditure on survey & investigation, machinery & equipment, sanitation services and sewerage services under separate object heads.	17 Total Sanitation Campaign	
2216	Rural Housing	101-House site for Landless	This minor head will include expenditure on providing land for construction of houses to beneficiaries of various schemes under separate object heads	14 Indira Awaas Yojana (IAY)	For better planning, monitoring and decision making, the central schemes have been given distinct two- digit
		102-Construction of Houses	This minor head will include expenditure on construction of houses to beneficiaries of various schemes under separate object heads	14 Indira Awaas Yojana (IAY)	subheads. Considering the number of state schemes and diversity among the states, two- digit alphanumeric sub-heads may be operated for state schemes. The two- digit standardised object heads may be operated under sub-

					head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		103-Maintenance and Repairs of Houses	This minor head will include expenditure on maintenance of residential buildings		
2225	Welfare of Scheduled Castes, Scheduled Tribes and other Weaker Sections	101-Welfare of Scheduled Caste		40 Scholarship to student for primary education	
		102-Welfare of Scheduled Tribe		41 Scholarship to student for secondary education	
		103-Welfare of Other Weaker Sections		42 Scholarship to student for technical education	
				43 Maintenance of SC/ST/weaker section's hostels	
				Other scheme wise object heads may also be opened.	

2235	Social Security & Welfare	101-Social Welfare			
		102-Welfare of Handicapped			
		103-Welfare of Mentally Retarded			
		104-Assistance to Voluntary Organisations			
		105-Deposit Linked Insurance Scheme			
2402	Soil and Water Conservation	101-Land Improvement			Panchayats may operate separate sub heads for various schemes under the minor head.
		102-Land Reforms			
		103-Land Consolidation			
		104-Soil and Water Conservation			
2403	Animal Husbandary, Dairying, Poultry and Fuel and Fodder	101-Cattle and Bafallo Development	This minor head will include expenditure on prevention & control of diseases, cattle breeding, cattle show etc		
		102-Piggery Development	This minor head will include expenditure on prevention & control of diseases etc		
		103-Poultry Development	This minor head will include expenditure on prevention & control of diseases etc		
		104-Fuel and Fodder Development			
		105-Insurance of Livestock and Poultry			
		106-Dairy Development Projects/Schemes			
		107-Extension & Training			
2405	Fisheries	101-Processing, Preservation and Marketing			
		102-Fishery Co-operatives			
		103-Extension & Training			

		104-Development Schemes			
2406	Forestry	101-Social Forestry		40 Economic plantation 42 Forest conservation and development	Teak wood, eucalyptus, bamboo, matchwood etc
		102-Farm Forestry		40 Economic plantation 42 Forest conservation and development	Teak wood, eucalyptus, bamboo, matchwood etc
		103-Zoological Park			
		104-Public Garden			
		105-Minor Forest Produce			
2408	Public Distribution System	101-Procurement & Supply			
		102-Assistance to Co-Operative			
		103-Storage & Warehousing		26 Maintenance	
2435	Agriculture Including Agriculture Extension	101-Crop Husbandry		40 Extension of farmers training 41 Crop insurance 42 Scheme for small marginal farmers and agricultural labourers 43 Horticulture and vegetable crops 44 Assistance to farming cooperation	Separate sub head may be operated for each scheme
		102-Watershed Development Programme			
2501	Poverty	101-Central	This minor head	11 NREGA	For better

	Alleviation Programme	Scheme	will include expenditure on national programmes/schemes under separate object head viz. NREGS, SGRY etc.		planning, monitoring and decision making, the central schemes have been given distinct two-digit subheads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		102-State Schemes	This minor head will include expenditure on state level programmes/		

			schemes under separate object head.		
		103-Panchayat Samiti Schemes			
		104-Gram Panchayat Schemes			
2515	Panchayati Raj Programmes	101-District Panchayat Programmes	These minor heads will include all administrative expenditure in respect of district panchayat, panchayat samiti and gram panchayat under separate object heads		
		102-Panchayat Samiti Programmes			
		103-Gram Panchayat Programmes			
2702	Minor Irrigation	101-Minor Irrigation Projects			
		102-Water Management			
2801	Rural Electrification	101-Purchase of Power			
		102-Transmission & Distribution	This minor head will include transmission & distribution schemes under different object head		
		103-Maintenance of Street Light			
2810	Non-Conventional Sources of Energy	101-Maintenance of Bio-gas plants			
		102-Maintenance of Solar Energy Centre			
		103-Maintenance of Wind Energy Centre			
2851	Village and Small Scale Industries	101-Handloom Industries	These minor heads will include expenditure on account of amenities provided and developmental schemes at the industrial estate		
		102-Handicraft Industries			
		103-Khadi & Village Industries			
		104-Sericulture Industries			
		105-Powerloom Industries			

		106-Food Processing Industries	under separate object heads.		
		107-Other Village Industries			
3054	Transportation	101-Roads	This minor head will include expenditure incurred on maintenance and repairs.	40 – Maintenance & repairs	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit subheads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these
		102-Culverts			
		103-Bridges			
		104-Ferries			
		105-Waterways			
		106-Other means of Transportation			

					schemes.
4202	Capital Outlay on Education	101-Construction of Primary Schools			
		102-Construction of Secondary Schools			
		103-Construction of Centre for Adult & Non-formal Education			
4205	Capital Outlay on Art, Culture and Libraries	101-Construction of Public Libraries			
		102-Construction of Sports Stadium			
		103-Construction of Training Centre for Art & Culture			
4206	Capital Outlay Market and Fairs	101- Construction of permanent structure for Market			
		102- Construction of permanent structure for fairs			
4210	Capital Outlay on Health & Family Welfare	101- Primary Health Centres	These minor heads will include scheme wise expenditure incurred on construction works.		
		102- Community Health Centres			
		103- Hospitals & Dispensaries			
		104- Health Sub-Centres			
		105- Other System of Medicine			
4215	Capital Outlay on Water Supply and Sanitation	101- Laying of Water Supply Line	This minor head will include expenditure incurred on laying of water supply line scheme wise under different object	16 ARWSP	For better planning, monitoring and decision making, the central schemes have been given

			heads.		distinct two-digit subheads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated under sub-head for accounting the scheme requirements as per guideline. The object of expenditure may be booked under these schemes.
		102- Drilling of Tube-well	his minor head will include expenditure incurred on drilling of tube-well scheme wise under different object heads.	16 ARWSP	
		103- Sewerage & Sanitation	This minor head will include all expenditure on construction of drains public toilets etc. for improvement of sewerage and sanitation services and all scheme wise expenditure.	17 Total sanitation campaign	
4216	Capital Outlay on Rural Housing	101-Purchase of Land	These minor heads will include scheme wise expenditure on purchase of land site and construction of houses under separate object heads	14IAY	
		102- Construction of Houses		14IAY	
4235	Capital Outlay on social	102- Construction of			

	Security & Welfare	Training Centre for Welfare of Handicapped			
		103-Construction of Anganwadi Centres			
4402	Capital Outlay on Soil and Water Conservation	101-Land Improvement			Panchayats may operate separate sub heads for various schemes under the minor head
		102-Land Reforms			
		103-Land Consolidation			
		104-Soil and Water Conservation			
4405	Capital Outlay on Fisheries	104-Construction of Fisheries / Pond			
4406	Capital Outlay on Forestry	103-Development of Zoological Park			
		104-Development of Public Garden			
4408	Capital Outlay on Public Distribution System	103-Construction of Godowns & Warehouses	This minor head will include scheme wise expenditure on construction works		
4435	Capital Outlay on Agriculture including Agriculture Extension	101-Construction of Training Centre			Separate sub head may be operated for each scheme
4515	Capital Outlay on Panchayati Raj Programmes	101-District Panchayat Programmes	These minor heads will include construction of office buildings, acquisition of lands and other expenditure of capital nature to create concrete assets of permanent nature (not classifying under		
		102-Panchayat Samiti Programmes			
		103-Gram Panchayat Programmes			

			any other major head) in respect of district panchayat, panchayat samiti and gram panchayat under separate object heads		
4702	Capital Outlay on Minor Irrigation	101- Construction of Minor Irrigation Projects			
		102- Construction Works on Water Management			
		103- Construction Works of Watershed Development			
4801	Capital Outlay on Rural Electrification	102-Capital Outlay on construction of sub-station	This minor head will include expenditure on construction of sub-stations under various schemes under different object head		
		103-Installation of Street light			
4810	Capital Outlay on Non-conventional Sources of Energy	101- Construction of Bio-gas plants			
		102- Construction of Solar Energy Centre			
		103- Construction of Wind Energy Centre			
4851	Capital Outlay on Village and Small Scale Industries	101-Handloom Industries	These minor heads will include capital		

		102-Handicraft Industries	expenditure on account of developmental schemes at the industrial estate under separate object heads.		
		103-Khadi & Village Industries			
		104-Sericulture Industries			
		105-Powerloom Industries			
		106-Food Processing Industries			
		107-Other Village Industries			
5054	Capital Outlay on Transportation	101-Construction of Village/ District roads		20 PMGSY	For better planning, monitoring and decision making, the central schemes have been given distinct two-digit subheads. Considering the number of state schemes and diversity among the states, two-digit alphanumeric sub-heads may be operated for state schemes. The two-digit standardised object heads may be operated for accounting the scheme
		102-Construction of Culvert/ Bridge		20 PMGSY	
		103-Acquisition of land for construction of roads / bridges		20 PMGSY	
		104-Construction of Ferry Ghats/ Ferries			

					requirements as per guideline. The object of expenditure may be booked under these schemes.
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Loan Section					
Receipts			Payment		
7610	Loans to Panchayat Employees	101-House Building Advance	7610	Loans to Panchayat Employees	101-House Building Advance
		102-Motor Car/ Motor Cycle Advance			102-Motor Car/ Motor Cycle Advance
		103-Cycle Advance			103-Cycle Advance
		104-Festival Advance			104-Festival Advance

Pension & Provident Fund Section					
Receipts			Payment		
8009	Provident Fund	101-Panchayat Employees General Provident Fund	8009	Provident Fund	101-Panchayat Employees General Provident Fund
		102-Panchayat Employees Contributory Provident Fund			102-Panchayat Employees Contributory Provident Fund

Insurance & Pension Fund Section					
Receipts			Payment		
8011	Insurance & Pension Fund	101-Panchayat Employees Group Insurance Scheme	8011	Insurance & Pension Fund	101-Panchayat Employees Group Insurance Scheme

Deposit & Advances Section					
Receipts			Payment		
8443	Civil Deposit	101-Earnest Money Deposit (1)	8443	Civil Deposit	101-Earnest Money Deposit (1)
		102-Security Deposit (2)			102-Security Deposit (2)
		103-Panchayat Deposit (3)			103-Panchayat Deposit (3)

- (1) This includes earnest money deposit made by tenders/contractors
(2) This includes the security money realized from the contractors

(3) This includes all class of deposits of panchayats other than savings and current accounts.

Civil Advances Section					
Receipts			Payment		
8550	Civil Advances	101-Advances to PRI Functionaries for Works & Supplies	8550	Civil Advances	101-Advances to PRI Functionaries for Works & Supplies
		102-Advances to Agencies for Works & Supplies			102-Advances to Agencies for Works & Supplies

Suspense Account					
Receipts			Payment		
8658	Suspense Account	101-Tax deduction at source suspense 40 Income Tax 41 Sale Tax 42 Profession Tax	8658	Suspense Account	101-Tax deduction at source suspense 40 Income Tax 41 Sale Tax 42 Profession Tax
		102-Unclassified Suspense			102-Unclassified Suspense
		103-Treasury Suspense			103-Treasury Suspense

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